

**Nebraska  
Department of Revenue**

**SOFTWARE SPECIFICATIONS  
BULLETIN 1**

**UPDATE TO  
PUBLICATION 1346N  
FOR  
TAX YEAR 2005**

**September 20, 2005**

**This document supplements Nebraska Publication 1346N, and is intended to notify software developers in the Federal/State Electronic Filing Program of changes to original specifications releases.**

# TAX YEAR 2005 BULLETIN #1

## **Generic Record Specifications Changes Since the August Draft:**

These are corrections to the August 2005 draft as of September 19, 2005. Any further changes will be provided with additional bulletins if needed.

### **RECORD SEQUENCING ERROR**

We discovered that we had a sequence error in the Signed Numeric section of the Generic Record. Sequence Number 0520 was duplicated. The record layout has been re-sequenced to correct this error.

### **HIGH SCHOOL DISTRICT CODE LISTING ERROR**

An error occurred during entry of the Nebraska High School District Code Listing;

87THURSTON 26DIXON 561EMERSON-HUBBARD 561 8787561

Should be:

87THURSTON 26DIXON 561EMERSON-HUBBARD 561 **8726561**

### **STANDARD DEDUCTION AMOUNT ERROR**

In the What's New section on page 3 of the main specifications document the heading line stated that the additional amounts for elderly/blind will be \$980 for married joint and married separate, and \$1180 for single and head of household. These amounts should be **\$1000** and **\$1210** for each elderly/blind deduction.

### **STANDARD DEDUCTION WORKSHEET ERROR**

In Appendix G, Nebraska Standard Deduction Calculation, an error exists on Line 4 of the worksheet. The instruction says to enter the Standard Deduction amount for married filing joint as \$9,320. It should be **\$8,320**. For married filing separate, the amount shown is \$4,070 when it should be **\$4,160**.

### **REFUNDABLE CHILD CARE CREDIT WORKSHEET EXPLANATION**

There have been significant changes to the Line 31 Refundable Child Care Credit Worksheet. In order to reduce the risk of fraud, additional information that would normally be contained in federal Form 2441/Schedule 2 must be supplied in this worksheet. Because there can be situations where this state credit is claimed but no federal 2441 would need to be filed with the federal return, we always require the worksheet when this state credit is claimed. Alphanumeric data such as Provider Name and Qualified Dependent names and non-money numeric data such as SSN or EIN are being captured in Sequence Numbers 0305 through 0320. Money fields such as Amount Paid and Qualified Expenses are in the signed numeric section fields 0835 through 0880.

#### **OTHER MISCELLANEOUS CHANGES**

The index at the beginning of the specifications document was incorrect. It has been updated.